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U. S. DEPARTMENT OF AGRICULTURE
Bureau of Biological Survey
Washington, D. C.

February 5, 1934.

Memorandum Relative to Discount on
Motor Vehicle Parts.

The matter of obtaining the usual discount of 25% on parts purchased by the Government for Ford, Chevrolet, Dodge, Chrysler and Graham makes of automobiles and trucks has been the subject of more or less controversy since the code of the National Automobile Dealers Association for the motor vehicle retailing trade became effective. Our Bureau accounting office sent several vouchers with this question involved to the General Accounting Office for preaudit and in each instance where the payee of the voucher was shown to be an authorized dealer the discount was deducted. In making the deductions the General Accounting Office issued the following statement:

"The approved code for motor vehicles retailing trade did not have the effect of modifying or in any manner changing the terms of existing contracts with the United States, nor preclude in future contracts with the Government the allowance of discount for prompt payment or from list prices. Also see 13 Comp. Gen. 100."

In view of the above decision Bureau employees should make every effort to have authorized dealers deduct the discount of 25%, but if they refuse to grant it the employee should accept the voucher as rendered by the dealer and transmit it to the Bureau in the usual manner. The Bureau accounting office will forward such vouchers to the General Accounting Office for settlement.



E. J. Thompson,
In Charge,
Division of Administration.

